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IN THE CLAIMS

Kindly amend the claims as follows.

1. (Currently amended) A reversible child resistant closure system comprising:

a container defining an open top;

a cap adapted for mating engagement with the top of said container in a child-resistant closed configuration and a non-child resistant closed configuration;

said cap including an upper portion defining an axial plug having an outer surface including a non-child resistant engaging means for engaging said container, said upper portion further including an upper circumferential outer skirt in radially spaced surrounding relation with said plug outer surface;

said cap including a lower portion defining a lower circumferential outer skirt including a child-resistant engaging means for engaging said container; and

a resilient insert within said cap, said insert disposed for axially contacting the open top of said container when said cap engages said container in the child-resistant configuration [when said child-resistant engaging means engages said container].

2. (New) A reversible child resistant closure system comprising:

a container having a generally cylindrical wall having an inner surface and an outer surface, and defining an open top;

said cylindrical wall defining a plurality of circumferentially spaced cam latches

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projecting radially outward from said outer surface proximate said top;

said cylindrical wall inner surface defining internal threads;

a cap adapted for mating engagement with the top of said container in a child-resistant closed configuration and an alternate non-child resistant closed configuration;

said cap including an upper portion defining an axial plug having an outer surface defining external threads adapted for threaded engagement with said internal threads on said container cylindrical wall inner surface in the non-child resistant closed configuration;

said cap upper portion further including an upper circumferential outer skirt in radially spaced surrounding relation with said plug outer surface, said outer skirt defining a top rim;

said cap including a lower portion defining a lower circumferential outer skirt including circumferentially spaced radially inwardly projecting locking lugs for engaging said cam latches on said container outer surface; and

said upper circumferential skirt being concentrically disposed and radially inwardly spaced relative to said lower circumferential skirt.

3. (New) A reversible child resistant closure system according to claim 2, wherein said outer skirt top rim contacts said cam latches thereby functioning as a stop when said cap engages said container in the non-child resistant configuration.

4. (New) A reversible child resistant closure system according to claim 2, wherein said lower circumferential skirt includes a textured outer surface.